Interprovincial Comparisons of University Financing

Tenth Report of the Tripartite Committee on Interprovincial Comparisons

February 1991

Ontario Ministry of Colleges and Universities
Council of Ontario Universities
Ontario Council on University Affairs

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The tenth report of the Tripartite Committee on Interprovincial Comparisons is enclosed. This report updates the previous edition by adding one more year of data, 1987-88. The report contains values of the eight indicators used to make interprovincial comparisons for the fourteen years, 1974-75 to 1987-88. You will find some modifications and corrections to the data found in the Committee's previous reports.

The Tripartite Committee thanks the representatives of the other provinces involved in the Committee's work. These individuals, listed at the beginning of the report, were crucial in providing data for their respective provinces.

Sincerely,

Paul Stenton
Chairman
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Encl.

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Interprovincial Comparisons of University Financing

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Interprovincial Comparisons of University Financing

The Tripartite Committee on Interprovincial Comparisons was established in 1977 to examine university financing in various provincial jurisdictions. The aim of the Committee was to develop a framework within which to make interprovincial comparisons of university financial data. The Committee addressed three specific areas:

- the indicators to be used;
- the structural differences in higher education systems which had to be considered in order to make the indicators reliable; and,
- the data sources providing the best information.

Members of the Committee were drawn from the Ontario Council on University Affairs (OCUA), the Ministry of Colleges and Universities (MCU), and the Council of Ontario Universities (COU).

The present report, the Committee's tenth, updates the previous reports with additional information for 1987-88. It describes the approach taken by the Committee, the financial indicators chosen, and the values of these indicators for the fourteen-year period, 1974-75 to 1987-88. Because of revisions to some of the data, the present report replaces all previous reports.

Indicators

The Committee focused on three major questions: how much financial support is provided to universities; how does university financing fit into each government's priorities; and, what proportion of provincial resources is directed towards university financing? Eight specific indicators were selected as the most useful in answering these questions:

1) Provincial operating grants per full-time equivalent (FTE) student;

2) Provincial operating grants per capita;

3) Provincial operating grants plus student aid per capita;

4) Provincial operating grants plus fees per FTE student;

5) Total operating income per FTE student;

6) Provincial operating grants plus student aid as a percentage of Gross General (Provincial Government) Expenditures;

7) Provincial operating grants per $1,000 of provincial personal income; and,

8) Total university operating expenditures as a percentage of provincial gross domestic product.

The first indicator represents the level of funding provided by provincial governments, for each FTE student, both to institutions within the province and to institutions outside the province. In the latter case the government of one province provides funds, to an institution located in another province, to support the training of students originating in the province but enrolled in special programs in institutions located outside the province's boundaries. Indicator Two measures the various provincial governments' support for universities, within or outside the province, per capita of provincial population.

Indicator Three compares, on a per capita basis, total provincial government support of university education regardless of whether the funds go to the universities in the form of operating grants or to students in the form of student aid.

The fourth and fifth indicators are based only on the revenues of institutions within the province. The fourth indicator allows for comparisons between provinces, for each FTE student, the two major sources of university income - provincial operating grants and student fees. In many provinces the provincial government exercises control not only over the level of operating grants but also over student fee rates. The fifth indicator adds in all other university operating income and shows, for each FTE student, operating support from all sources received by institutions within each jurisdiction.

Indicator Six shows each province's percentage of its government's expenditures directed towards university education in the form of provincial operating grants and student aid. Provincial government expenditures are represented by the measure of Gross General Expenditure, developed by Statistics Canada to make provincial government financial data comparable among provinces.

The seventh and eighth indicators recognize that all provinces do not have an equal ability to pay for a university education for their citizens. The seventh indicator measures the ability of provinces to support their universities based on the level of personal income in each of the provinces. The eighth indicator measures the share of provincial economic activity, Provincial Gross Domestic Product (GDP), attributable to university expenditures.

Other useful indicators, which may address other questions, may be constructed with the raw data found in Appendix B.

Structural Problems

A major obstacle encountered in the development of interprovincial indicators is the variation in structure of post-secondary education which exists in the various provinces. These include college transfer programs offered in community colleges in Alberta and British Columbia, the collèges d'enseignement général et professionnel (CEGEPs) in Québec, church-related colleges in Manitoba, Saskatchewan and Ontario, and specialized institutions such as Ontario's Ryerson Polytechnical Institute. To obtain as much consistency as possible among jurisdictions, a portion of the community college system's data was added to the university information for Alberta, British Columbia and Québec.

Data Definitions and Sources

The Committee has tried to minimize any remaining discrepancies through the set of guidelines and definitions outlined in Appendix A. The definitions conform as closely as possible to those used in the majority of provinces and are consistent with existing definitions established by Statistics Canada and the Canadian Association of University Business Officers (CAUBO).

Results and Interpretation

Tables 1 to 8 provide the values of the eight indicators for fourteen years, 1974-75 to 1987-88. The data used for the calculation of the indicators are shown in Appendix B.

The Committee's aim in the preparation of this report is the collection and presentation of the data in a comparative format. Caution should be exercised when making interprovincial comparisons of university-level financing. Consideration should be given to the impact of the following factors: the scale of institutional operations; the proportion of students enrolled in graduate or professional programs; the relative changes in enrolment from year to year; and, the annual changes in the indicator values.

INDICATOR 1 - PROVINCIAL OPERATING GRANTS PER STUDENT

($)

	1974-75	1975-76	1976-77	1977-78	1978 79	1979-80	1980-81	1981-82	1932-83	1983-84	1984-85	1985-86	1986-87	1987-88
British Columbia	2,951.40	3,485.49	3,947.49	4,409.51	4,902 51	5,204.47	5,528.33	6,217.26	6,192.54	5,872.73	5,809.90	5,784.30	5,988.49	6,384.14
Alberta	3,344.80	4,052.91	4,358.39	4,797.26	5,340.34	5,814.51	6,284.50	6,811.75	7,328.40	7,182.33	7,114.44	7,264.42	7,388.54	7,158.35
Saskatchewan	2,976.68	3,410.23	3,767.36	4,107.69	4,616.38	5,097.90	5,303.85	5,619.08	6,149.10	6,235.25	6,361.06	6,685.61	6,622.83	6,747.66
Manitoba	2,594.60	3,015.67	3,452.50	3,873.88	4,123.66	4,770.83	4,499.30	5,062.45	5,361.53	5,582.07	5,704.42	6,072.93	6,335.62	6,803.67
Ontario	2,689.91	2,913.06	3,264.81	3,669.16	4,001.94	4,139.66	4,273.00	4,475.18	4,820.87	5,000.47	5,179.59	5,449.77	5,884.71	6,104.65
Quebec	3,057.29	3,751.68	4,078.58	4,449.41	4,657.05	5,299.45	5,934.99	6,176.34	5,915.45	5,712.63	5,613.46	5,935.72	6,193.29	6,796.75
New Brunswick	2,723.72	3,002.90	3,444.99	3,904.80	4,363.64	4,755.05	4,914.62	4,974.26	5,228.17	5,122.10	5,440.04	5,894.51	6,196.84	6,550.53
Nova Scotia	2,419.21	2,822.18	3,211.16	3,476.03	3,801.73	4,042.02	4,340.39	4,858.52	4,986.47	5,044.58	5,250.03	5,538.70	5,752.09	5,940.73
P.E.I.	2,413.72	2,589.42	2,973.75	3,030.10	3,544.23	4,246.25	4,430.27	4,712.32	5,011.92	5,075.39	5,270.41	6,075.24	6,758.88	7,092.81
Newfoundland	3,078.96	3,809.35	4,157.44	4,624.91	5,485.42	5,993.67	5,683.74	5,847.28	6,911.51	7,787.63	6,994 26	6,761.11	6,998.65	7,459.83
Canada	2,863.64	3,312.43	3,675.90	4,085.66	4,442.58	4,825.91	5,137.63	5,457.25	5,613.71	5,607.79	5,651.18	5,905.70	6,201.88	6,519.25

Note:

Interprovincial transfer students and funds are included in the figures of the province from which they originated. Therefore, the above figures are calculated by dividing the "Net Total Operating Grants" by the "Net Total Enrolment" figures found in Appendix B.

INDICATOR 2 - PROVINCIAL OPERATING GRANTS PER CAPITA

($)

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
British Columbia	53.96	66.85	76.15	83.72	91.40	95.18	101.89	115.91	123.01	120.26	113.63	109.53	112.15	120.86
Alberta	71.29	90.52	96.46	103.03	108.16	112.84	117.62	131.77	156.29	166.16	175.17	177.13	185.37	179.96
Saskatchewan	56.59	67.47	75.53	81.14	88.17	93.79	99.51	112.31	123.71	129.33	133.85	140.27	144.08	143.87
Manitoba	58.29	68.81	79.26	88.31	88.93	100.08	100.70	114.73	133.75	147.37	148.88	153.99	158.46	165.28
Ontario	57.65	65.89	74.75	80.24	83.64	86.67	92.13	100.50	113.07	118.47	124.75	130.23	140.69	147.03
Quebec	57.68	73.88	82.28	95.73	107.73	121.97	141.94	154.74	155.74	157.29	156.20	168.58	176.32	193.81
New Brunswick	55.61	64.51	71.24	77.57	84.57	91.00	98.30	108.66	121.71	127.19	134.08	142.58	151.21	162.43
Nova Scotia	60.09	74.68	84.32	91.61	98.59	102.72	114.31	128.91	141.50	150.30	158.46	166.61	172.74	182.18
P.E.I.	41.03	46.87	53.30	62.66	67.21	76.29	82.02	89.32	102.39	108.07	113.41	122.66	141.15	155.82
Newfoundland	48.03	59.50	67.17	77.15	82.79	92.26	98.41	111.61	121.70	127.28	130.20	140.14	154.86	166.17
Canada	58.02	70.35	78.89	87.25	93.91	100.97	110.49	122.01	132.17	136.46	139.26	145.39	153.40	161.81

Note:

Interprovincial transfer funds are included in the figures of the province from which the funds originated. Therefore, the above figures are calculated by dividing the "Net Total Operating Grants" by the "Provincial Population" figures found in Appendix B.

INDICATOR 3 - PROVINCIAL OPERATING GRANTS PLUS STUDENT AID PER CAPITA
($)

	1974–75	1975–76	1976–77	1977–78	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88
British Columbia	57.24	69.73	78.53	86.35	94.40	98.72	105.41	120.33	129.26	124.15	113.63	110.84	112.98	126.16
Alberta	72.93	93.10	99.07	105.51	110.63	115.54	120.20	134.26	159.28	173.20	183.56	190.98	201.26	194.74
Saskatchewan	59.36	70.84	79.19	85.15	93.27	98.34	104.58	117.33	130.39	137.41	142.14	150.35	157.73	157.46
Manitoba	64.70	75.61	85.54	93.00	93.43	104.93	105.84	120.95	140.71	153.98	155.60	160.89	165.41	173.45
Ontario	61.51	70.81	80.21	86.71	89.08	92.15	97.85	106.18	119.75	125.26	131.61	137.55	149.19	156.52
Quebec	61.07	77.96	87.01	102.06	113.87	129.74	151.16	165.63	168.76	173.06	175.30	189.62	195.85	212.19
New Brunswick	59.16	67.78	74.64	81.28	88.34	95.45	104.49	116.91	134.54	137.61	146.41	153.46	161.88	174.93
Nova Scotia	64.61	79.32	88.15	95.04	102.86	107.61	121.24	137.74	148.12	156.98	166.71	174.98	180.42	192.97
P.E.I.	45.97	52.27	57.11	66.37	71.03	80.62	87.00	96.12	113.35	116.42	124.52	134.91	152.37	165.53
Newfoundland	52.02	67.02	76.05	86.06	89.24	99.97	107.56	120.10	135.73	138.03	135.74	147.45	167.06	177.26
Canada	61.61	74.66	83.51	92.61	98.89	106.54	116.68	128.87	140.49	145.53	148.90	156.44	164.83	173.86

Note:

Interprovincial transfer funds are included in the figures of the province from which the funds originated. Therefore, the above figures are calculated by dividing the sum of "Net Total Operating Grants" and "Provincial Student Aid" by the "Provincial Population" figures found in Appendix B.

INDICATOR 4 - PROVINCIAL OPERATING GRANTS PLUS FEES PER STUDENT

($)

	1974–75	1975–76	1976–77	1977–78	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88
British Columbia	3,352.23	3,896.05	4,350.60	4,883.05	5,393.47	5,701.83	6,073.74	6,838.90	6,976.89	6,726.68	6,897.32	7,005.19	7,281.38	7,767.79
Alberta	3,757.93	4,462.95	4,850.36	5,294.21	5,888.16	6,448.62	6,899.71	7,440.28	8,062.58	7,961.46	7,919.11	8,180.59	8,330.52	8,144.35
Saskatchewan	3,430.26	3,865.98	4,349.37	4,720.16	5,288.08	5,769.05	6,033.75	6,381.43	7,092.37	7,446.65	7,674.04	8,025.71	7,970.28	8,215.45
Manitoba	3,003.00	3,423.43	3,887.91	4,318.80	4,660.71	5,350.19	5,093.52	5,752.73	6,058.05	6,380.93	6,573.48	7,002.92	7,318.58	7,922.22
Ontario	3,320.12	3,564.01	3,909.33	4,430.28	4,771.43	4,957.01	5,199.20	5,529.15	6,056.01	6,351.87	6,573.50	6,921.33	7,411.77	7,637.54
Quebec	3,455.39	4,159.55	4,496.14	4,871.31	5,071.82	5,745.88	6,389.06	6,659.14	6,396.00	6,189.54	6,122.62	6,494.06	6,743.66	7,358.10
New Brunswick	3,280.71	3,595.95	4,028.59	4,542.10	4,999.77	5,447.50	5,600.72	5,734.40	6,134.19	6,123.65	6,596.70	7,129.04	7,462.74	7,802.44
Nova Scotia	3,096.80	3,487.51	3,870.86	4,195.31	4,563.52	4,875.58	5,247.42	5,985.90	6,286.42	6,469.28	6,735.96	7,178.21	7,416.48	7,660.34
P.E.I.	2,863.42	2,976.77	3,389.83	3,543.28	4,176.81	4,745.73	5,082.96	5,379.49	5,642.62	5,755.10	5,875.11	7,306.41	9,446.78	10,300.21
Newfoundland	3,554.29	4,337.94	4,750.06	5,250.11	6,132.43	6,660.13	6,368.52	6,566.28	7,928.52	8,848.80	8,088.47	7,919.01	8,201.29	8,701.61
Canada	3,373.22	3,835.19	4,211.17	4,675.83	5,042.64	5,466.34	5,828.84	6,227.92	6,494.76	6,558.07	6,665.45	6,996.11	7,328.43	7,681.38

Note:

Interprovincial transfer students and funds are included in the figures of the province where they are enrolled. Therefore, the above figures are calculated by dividing the sum of "Provincial Institutional Grants" and "Total Fees" by the "Provincial Institutions' Total Enrolment" figures in Appendix B.

INDICATOR 5 - TOTAL OPERATING INCOME PER STUDENT
($)

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
British Columbia	3,466.00	4,056.41	4,576.82	5,011.05	5,519.27	5,842.22	6,230.75	7,093.49	7,177.68	6,890.44	7,115.42	7,458.08	7,975.60	7,907.95
Alberta	3,838.53	4,525.15	4,838.60	5,371.44	6,023.98	6,613.04	7,599.50	8,317.57	9,688.53	8,834.58	8,829.45	9,106.77	9,245.64	8,899.94
Saskatchewan	3,692.21	4,237.64	4,608.81	5,048.64	5,662.23	6,231.91	6,378.39	6,822.46	7,961.13	7,942.67	8,053.59	8,746.52	8,552.83	8,250.42
Manitoba	3,030.44	3,579.42	3,995.83	4,440.91	4,779.61	5,422.73	5,482.78	6,034.50	6,295.44	6,563.51	6,841.17	7,294.70	7,731.43	8,636.65
Ontario	3,502.43	3,714.20	4,094.05	4,594.19	5,037.51	5,239.25	5,420.97	5,794.10	6,350.16	6,731.18	6,826.55	7,227.52	7,659.96	8,011.31
Quebec	3,642.53	4,372.94	4,743.11	5,164.80	5,347.21	5,889.84	6,682.59	7,009.33	6,874.26	6,689.17	6,901.51	7,155.43	7,485.97	8,013.95
New Brunswick	3,528.51	3,899.18	4,435.76	4,524.72	4,767.22	5,715.72	5,925.20	6,094.35	6,468.17	6,505.42	6,852.69	7,369.14	7,702.54	8,142.49
Nova Scotia	3,252.38	3,740.89	3,844.26	4,201.05	4,829.20	5,161.93	5,647.46	6,381.48	6,739.92	6,997.08	7,053.22	7,508.34	7,766.48	8,082.00
P.E.I.	2,917.32	3,014.52	3,280.87	3,247.25	4,460.65	5,049.64	5,143.25	5,447.15	5,773.93	5,754.20	6,136.53	7,474.19	9,544.82	10,411.84
Newfoundland	3,844.32	4,929.76	5,437.84	6,343.80	6,821.16	7,222.26	7,052.23	6,792.82	8,286.61	9,130.85	8,310.22	8,112.45	8,528.27	8,767.41
Canada	3,539.26	4,020.21	4,403.12	4,871.90	5,278.92	5,686.83	6,133.94	6,580.47	6,973.71	6,995.06	7,138.51	7,489.09	7,849.38	8,150.35

Note:

Interprovincial transfer students and funds are included in the figures of the province where they are enrolled. Therefore, the above figures are calculated by dividing "Total Operating Income" by the "Provincial Institutions' Total Enrolment" figures found in Appendix B.

INDICATOR 6 - PROVINCIAL OPERATING GRANTS PLUS STUDENT AID AS A PERCENTAGE OF GROSS GENERAL EXPENDITURES
(%)

	1974–75	1975–76	1976–77	1977–78	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88
British Columbia	4.75	4.53	4.95	4.89	4.89	4.62	4.19	4.17	3.68	3.33	2.97	2.81	2.78	2.99
Alberta	5.28	5.53	4.95	4.90	4.59	3.54	3.77	3.44	3.00	3.30	3.50	3.31	3.31	3.33
Saskatchewan	5.00	4.94	4.70	4.41	4.55	4.14	3.85	3.79	3.58	3.57	3.38	3.10	3.22	3.30
Manitoba	5.66	5.45	5.42	5.01	5.20	5.10	4.52	4.24	4.24	4.01	3.96	3.70	3.47	3.57
Ontario	5.05	4.95	5.19	5.16	4.91	4.68	4.57	4.34	4.32	4.18	4.11	3.75	3.95	3.89
Quebec	4.77	5.00	4.79	5.01	4.95	5.04	5.00	4.78	4.35	4.09	3.85	3.92	3.89	3.94
New Brunswick	4.63	4.47	4.56	4.56	4.51	4.49	4.31	4.15	3.94	3.83	3.81	3.74	3.73	3.70
Nova Scotia	5.79	5.87	5.93	5.47	5.22	5.18	5.03	4.50	4.64	4.60	4.47	4.50	4.54	4.55
P.E.I.	3.24	3.01	3.21	3.06	3.15	3.27	3.10	3.20	3.31	3.35	3.40	3.37	3.62	3.64
Newfoundland	3.57	3.75	3.94	4.34	3.41	3.70	3.72	4.00	3.92	3.53	3.42	3.40	3.57	3.54
Canada	4.94	4.96	4.97	4.98	4.83	4.61	4.51	4.31	4.02	3.89	3.78	3.63	3.68	3.71

Note:

Interprovincial transfer funds are included in the figures of the province from which the funds originated. Therefore, the above figures are equal to "Net Total Operating Grants" plus "Provincial Student Aid" as a percentage of "Gross General Expenditure" as found in Appendix B.

INDICATOR 7 - PROVINCIAL OPERATING GRANTS PER $1,000 OF PROVINCIAL PERSONAL INCOME
($)

	1974–75	1975–76	1976–77	1977–78	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88
British Columbia	9.47	10.18	10.24	10.23	10.10	9.50	8.92	8.70	8.53	8.18	7.45	6.79	6.70	6.63
Alberta	13.71	14.84	14.22	13.83	12.68	11.57	10.50	9.80	10.50	10.96	11.14	10.31	10.41	9.81
Saskatchewan	11.42	11.20	11.69	12.49	12.03	11.59	11.18	9.88	10.10	10.53	10.43	10.19	9.67	9.51
Manitoba	11.96	12.25	12.90	13.18	11.87	12.17	11.19	10.50	11.14	11.74	10.79	10.63	10.49	10.33
Ontario	9.76	9.83	9.94	9.83	9.35	8.75	8.39	7.92	8.09	7.95	7.65	7.56	7.68	7.39
Quebec	11.93	13.19	12.75	13.35	13.66	13.90	14.34	13.67	12.59	12.14	11.14	11.28	11.19	11.38
New Brunswick	14.38	14.44	14.03	14.06	13.93	13.64	13.31	12.75	12.70	12.36	11.92	11.79	11.66	11.63
Nova Scotia	14.55	15.87	16.04	15.71	15.12	14.27	14.58	14.35	13.94	13.77	13.35	12.57	12.34	12.12
P.E.I.	11.13	11.55	11.07	12.14	11.27	11.68	11.43	10.59	11.17	11.03	10.53	10.96	11.28	12.01
Newfoundland	13.67	14.37	14.41	14.70	14.57	14.40	14.20	14.05	13.75	13.32	12.91	12.71	13.24	13.01
Canada	11.03	11.63	11.56	11.70	11.39	11.01	10.76	10.20	10.06	9.91	9.39	9.20	9.19	9.05

Note:

Interprovincial funds are included in the figures of the province from which the funds originated. The operating grants figures used in calculating the figures found above are the "Net Total Operating Grants" figures found in Appendix B.

INDICATOR 8 - TOTAL UNIVERSITY OPERATING EXPENDITURES AS A PERCENTAGE OF PROVINCIAL GROSS DOMESTIC PRODUCT
(%)

	1974–75	1975–76	1976–77	1977–78	1978–79	1979–80	1980–81	1981–82	1982–83	1983–84	1984–85	1985–86	1986–87	1987–88
British Columbia	0.89	0.98	0.93	0.92	0.89	0.83	0.82	0.80	0.86	0.82	0.78	0.77	0.78	0.72
Alberta	0.92	0.96	0.95	1.00	0.85	0.76	0.72	0.73	0.91	0.86	0.87	0.81	0.96	0.94
Saskatchewan	1.07	1.11	1.10	1.17	1.13	1.05	0.94	0.92	1.06	1.11	1.04	1.02	1.10	1.05
Manitoba	1.17	1.20	1.19	1.24	1.14	1.10	1.12	1.06	1.17	1.22	1.15	1.11	1.13	1.17
Ontario	1.00	1.02	0.99	0.99	0.95	0.89	0.88	0.86	0.94	0.92	0.86	0.86	0.84	0.80
Quebec	1.15	1.24	1.20	1.32	1.35	1.27	1.44	1.42	1.34	1.29	1.27	1.26	1.23	1.17
New Brunswick	1.56	1.71	1.53	1.51	1.13	1.34	1.66	1.54	1.55	1.49	1.41	1.41	1.33	1.35
Nova Scotia	1.88	2.13	1.80	1.89	1.90	1.88	2.10	2.07	1.96	1.91	1.78	1.72	1.66	1.62
P.E.I.	1.39	1.48	1.20	1.00	1.15	1.07	1.07	1.03	1.13	1.08	1.06	1.17	1.41	1.58
Newfoundland	1.61	1.87	1.78	1.92	1.79	1.60	1.66	1.58	1.65	1.56	1.49	1.51	1.58	1.53
Canada	1.07	1.12	1.08	1.12	1.08	1.01	1.04	1.02	1.08	1.05	1.00	0.99	1.00	0.96

APPENDIX A

GUIDELINES AND DEFINITIONS

APPENDIX A

Guidelines and Definitions

This appendix outlines the guidelines and definitions established for the specific purpose of making interprovincial comparisons. All of the information in this report pertains to the universities operating fund. This fund accounts for the costs of instruction and research, academic support services, administration, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

1. Provincial Operating Grants

Two types of provincial operating grants are identified separately:

i) Provincial Institutional Operating Grants: Grants which are provided by the government of the province in which the institution is located and which are classified as income in the general purpose or operating fund of the institution.

ii) Interprovincial Transfer Grants: Those funds provided by the provincial government in support of one or more university programs in another province.

Operating grants are reported for all enrolment shown, including:

a) grants provided by all provincial ministries in support of academic programs and/or general research;

b) grants for system-wide co-operative projects except grants to government advisory bodies;

c) those years of transfer institutions (colleges, etc.), so identified by provincial policy, which parallel first and second year university in Ontario; and

d) grants for theology students, if they are part of the post-secondary system.

The definition excludes:

a) ancillary enterprises;

b) non-credit programs;

c) municipal tax relief;

d) provincially sponsored research;

e) student aid;

f) scholarships; and

g) capital grants. Capital includes only: i) new buildings; ii) major additions; iii) debt servicing; iv) land purchases; v) building rentals, where it comprises a major portion of provincial operating grants; and, vi) specifically funded major alteration, renovation or restoration projects allocated funds greater than or equal to $100,000.

2. Provincial Student Aid

This includes all forms of non-repayable provincial student support, such as student aid grants, scholarships and bursaries. Student loans, including interest any province is paying on loans, are excluded.

3. Fees

This section includes fees normally collected for the Regular Session and as Miscellaneous fees. It excludes fees for non-credit programs and any fees reported under external sales and service. For all years, miscellaneous fees are reported separately. Included is revenue from:

a) Tuition - tuition fees for credit programs

b) Miscellaneous
- library fees;
- athletic fees;
- health service fees;
- graduation fees;
- laboratory or equipment fees;
- materials or breakage charges;
- fines; and,
- all fees that become income to the university.

Excluded is revenue from:

a) non-credit course fees;

b) residence fees;

c) parking charges;

d) student union levies;

e) other ancillary fees; and

f) fees collected on behalf of another agency.

4. Total Operating Income

This includes all income, received or transferred, to meet the operating expenditures of provincial institutions. Income associated with the operating of university-level programs is included, expect for:

- capital funds;
- trust and endowment funds;
- sponsored research funds;
- ancillary enterprise funds; and
- non-credit instruction funds.

The following items are excluded from the study and are not considered as operating funds:

a) Provincial government grants designated for property taxes or grants in lieu of taxes and institutional payments to municipalities relating to property taxes are omitted from revenue and expenditure figures respectively;

b) Student assistance, which is defined as grants and scholarships paid directly to the student by the provincial government, is not included in total operating income; and

c) Capital funds are not included in total operating income. Capital funds are defined as those funds which are designated for new buildings; major additions to existing buildings; space rental, where this is a major component of operating expenditures in the province; debt servicing charges; land purchases; and specifically funded major alterations, renovations or restoration projects allocated funds greater than or equal to $100,000.

The CAUBO definitions, for trust and endowment funds and ancillary enterprise funds, are followed for the purposes of this study. These funds are excluded, as are any debenture repayments from both operating revenue and expenditure. This latter exclusion is necessitated by the differing provincial treatment of capital support.

5. Total Operating Expenditures

This category includes items in the General Purpose Operating fund, as defined by CAUBO, but excludes trust and endowment; capital (as defined in this study); sponsored research; and ancillary enterprises. Appropriations are not included or considered as operating expenditures. The following CAUBO categories are included:

a) salaries;
b) travel;
c) library acquisitions;
d) operational supplies and expenses;
e) furniture and equipment;
f) utilities;
g) renovations and alterations (for the purpose of this report, only projects in this CAUBO category under $100,000 in value are included in operating expenditures);
h) space rental (see 4c) above;
i) scholarships, bursaries and prizes;
j) externally contracted services;
k) professional fees;
l) insurance;

m) institutional membership fees;
n) debt repayments;
o) internal cost recoveries;
p) external cost recoveries (general purpose operating only); and
q) miscellaneous.

6. Enrolment

Two types of students are included in the enrolment figures:

i) Provincial Institutions' Enrolment: Total students enrolled in institutions within the province.
ii) Interprovincial Transfer Enrolment: Students enrolled in programs in other provinces, the cost of whose education is funded by their home province. The transfer of funds is usually from one government to another.

All university credit (degree or diploma) programs for fall and summer terms are included in the enrolment figures. A number of provinces use part of their college systems to provide university-level instruction. In cases where this is a provincially-assigned role for the college system, it usually involves an admission requirement of Grade 12 (Ontario Grade 13 or equivalent). The funds and enrolments associated with such university-level instruction are included in the data contained in this study.

The treatment of some specific types of enrolment is identified below:

a) All students enrolled in co-operative work-study programs and at university during either fall or summer terms are included. Students away from campus on a work-term are excluded.
b) Non-credit courses are not included in this study.
c) Theology programs are included in the study if such programs are eligible to receive provincial operating grants.
d) Teacher training and all undergraduate and graduate programs in education are included.
e) All enrolment in correspondence courses taken for credit is included.
f) University-level programs in agriculture are included, even if they are funded through grants from a provincial department other than that which normally provides university operating grants.
g) Medical interns and residents are excluded from this study.
h) All students enrolled in an academic program of study at related centres, institutes, etc., are included.

A full-time student is counted as one full-time equivalent. A part-time student (undergraduate and graduate headcount) is counted as 1/3.5 full-time equivalent, which corresponds with the methodology followed by Statistics Canada. The Statistics Canada University Student Information System (USIS), supplemented by provincial information, is the source for the enrolment data.

7. Provincial Gross Domestic Product

This is the value of goods and services produced within the geographic boundaries of each province. The figures used are obtained from Statistics Canada, Cansim Matrix No. 002610 to 006949.

8. Provincial Personal Income

This is the income received by individuals in each province from all possible sources. It includes not only wages, salaries and pensions, but also rents, dividends, interest, welfare payments, profits of personal businesses and realized capital gains. These figures are obtained from Statistics Canada, Cansim Matrix No. 005089 to 006965, Cansim Matrix No. 005026 - 006965.

9. Provincial Population

The January population figure for each province is used as reported in Statistics Canada, Canadian Economic Observer, 11-010.

10. Gross General (Provincial Government) Expenditure

Provincial gross general expenditures are derived by Statistics Canada through adjustments to the relevant provincial Public Accounts data. Such adjustments are necessary because of variations between provinces in the delivery of goods and services. Gross general expenditures may include the following types of spending: general services, protection of persons and property, transportation and communication, health, social services, education, resource conservation and industrial development, environment, recreation and culture, labour, employment and immigration, housing, regional planning and development, general purpose transfers to local government, and debt charges.

APPENDIX B

FINANCIAL AND ENROLMENT DATA

APPENDIX B
Financial and Enrolment Data

Province *British Columbia*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	130,325	164,052	188,893	211,144	234,525	250,586	276,400	320,939	344,064	340,016	324,570	314,839	325,372	359,316
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	0	(28)	(34)	(40)	(25)	(12)	0	0
ii) Transfers out	177	198	336	433	575	358	503	633	721	807	769	984	827	877
c) Net Total Operating Grants	130,502	164,250	189,231	211,577	235,100	250,944	276,903	321,544	344,751	340,783	325,314	315,811	326,199	360,193
2. Provincial Student Aid ($000)	7,925	7,075	5,925	6,650	7,700	9,325	9,578	12,275	17,524	11,043	0	3,781	2,427	15,784
3. Fees														
a) Tuition	17,657	19,270	19,338	22,728	23,635	23,660	27,020	31,826	43,066	48,943	60,135	66,003	69,474	75,661
b) Miscellaneous	163	178	202	290	333	508	595	717	1,044	1,175	1,283	1,382	1,523	3,010
Total ($000)	17,820	19,448	19,540	23,018	23,968	24,168	27,615	32,543	44,130	50,118	61,418	67,385	70,997	78,671
4. Total Operating Income ($000)	153,173	191,053	219,271	240,300	264,522	281,519	311,874	366,641	399,366	399,632	398,193	406,935	434,160	445,890
5. Total Operating Expenditure ($000)	155,961	190,571	213,426	235,251	256,600	276,258	312,996	355,777	397,809	395,099	397,137	420,495	444,545	448,337
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	38,760	40,851	40,836	38,898	38,170	38,677	39,110	40,138	42,747	45,899	44,379	43,866	44,022	45,093
ii) FTE of Part-Time	5,433	6,248	7,073	9,056	9,757	9,510	10,944	11,549	12,893	12,099	11,583	10,697	10,414	11,292
Total	44,193	47,099	47,909	47,954	47,927	48,187	50,054	51,687	55,640	57,998	55,962	54,563	54,436	56,385
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	0	(3)	(3)	(6)	(5)	(2)	0	0
ii) Transfers out	24	25	28	28	28	30	34	34	35	36	36	37	35	35
c) Net Total Enrolment	44,217	47,124	47,937	47,982	47,955	48,217	50,088	51,718	55,672	58,028	55,993	54,598	54,471	56,420
7. Gross Domestic Product ($m)	17,437	19,486	22,990	25,647	28,732	33,360	38,239	44,691	46,115	48,151	51,119	54,499	57,050	62,295
8. Provincial Personal Income ($m)	13,783	16,135	18,488	20,691	23,266	26,422	31,057	36,960	40,405	41,666	43,690	46,487	48,677	52,740
9. Provincial Population (000)	2,418.3	2,457.1	2,485.0	2,527.1	2,572.1	2,636.4	2,717.7	2,774.1	2,802.7	2,833.8	2,863.0	2,883.4	2,908.7	2,980.2
10. Gross General Expenditure ($m) (Provincial Government)	2,913.4	3,785.4	3,939.6	4,465.4	4,961.3	5,639.6	6,838.2	8,014.8	9,853.0	10,558.8	10,959.0	11,390.0	11,835.9	12,593.9

APPENDIX B
Financial and Enrolment Data

Province *B.C. College Transfers*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	14,259	17,507	23,224	28,716	35,302	33,667	38,509	43,370	45,900	44,200	47,117	39,563	40,183	48,369
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Operating Grants	14,259	17,507	23,224	28,716	35,302	33,667	38,509	43,370	45,900	44,200	47,117	39,563	40,183	48,369
2. Provincial Student Aid ($000)	1,725	1,575	1,275	1,375	1,500	1,750	1,875	2,325	3,750	2,670	0	719	478	3,925
3. Fees														
a) Tuition	1,972	2,459	2,696	2,529	2,990	2,610	2,822	3,566	4,668	5,754	7,751	9,258	9,860	10,619
b) Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	1,227
Total ($000)	1,972	2,459	2,696	2,529	2,990	2,610	2,822	3,566	4,668	5,754	7,751	9,258	9,860	11,846
4. Total Operating Income ($000)	18,971	24,980	33,587	34,739	40,512	36,855	42,057	48,221	51,770	51,024	55,765	49,881	50,220	60,215
5. Total Operating Expenditure ($000)	21,681	25,206	30,452	33,812	38,434	36,855	42,057	48,221	51,770	51,024	55,765	58,298	61,607	67,414
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	7,004	7,273	7,210	7,159	7,089	6,880	7,313	7,366	8,722	9,797	9,293	9,385	9,474	9,474
ii) FTE of Part-Time	1,809	2,154	2,517	3,044	3,330	3,302	3,405	3,191	3,442	3,191	3,169	3,555	3,655	3,586
Total	8,813	9,427	9,727	10,203	10,419	10,182	10,718	10,557	12,164	12,988	12,462	12,940	13,129	13,060
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Enrolment	8,813	9,427	9,727	10,203	10,419	10,182	10,718	10,557	12,164	12,988	12,462	12,940	13,129	13,060

APPENDIX B
Financial and Enrolment Data

Province *Alberta*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	124,868	163,909	181,346	200,857	218,107	236,798	258,537	300,775	363,364	387,515	408,713	416,721	438,247	428,775
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	(27)	(26)	(24)	(51)	(78)	(90)	(113)	(211)
ii) Transfers out	301	335	486	652	847	806	669	848	1,072	1,014	1,128	1,233	1,292	1,295
c) Net Total Operating Grants	125,169	164,244	181,832	201,509	218,954	237,604	259,179	301,597	364,412	388,478	409,763	417,864	439,426	429,859
2. Provincial Student Aid ($000)	2,870	4,675	4,914	4,852	5,014	5,676	5,700	5,700	6,990	16,470	19,616	32,684	37,655	35,322
3. Fees														
a) Tuition	15,611	16,769	20,812	21,267	23,013	26,370	25,738	28,331	37,185	42,802	46,984	53,434	56,819	60,008
b) Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total ($000)	15,611	16,769	20,812	21,267	23,013	26,370	25,738	28,331	37,185	42,802	46,984	53,434	56,819	60,008
4. Total Operating Income ($000)	143,492	183,196	201,668	225,364	246,682	269,878	313,107	367,911	481,326	477,509	508,082	523,384	549,450	534,130
5. Total Operating Expenditure ($000)	144,139	179,328	203,134	244,691	245,945	268,967	312,274	364,803	481,522	474,812	510,670	526,295	558,858	555,719
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	31,026	33,412	34,374	33,993	33,254	32,908	33,427	35,801	39,733	43,238	45,007	45,915	47,386	49,086
ii) FTE of Part-Time	6,356	7,072	7,305	7,963	7,696	7,902	7,774	8,432	9,947	10,812	12,537	11,557	12,042	10,929
Total	37,382	40,484	41,679	41,956	40,950	40,810	41,201	44,233	49,680	54,050	57,544	57,472	59,428	60,015
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	(12)	(10)	(8)	(16)	(9)	(9)	(12)	(22)
ii) Transfers out	40	41	41	49	50	54	52	53	54	54	61	59	58	57
c) Net Total Enrolment	37,422	40,525	41,720	42,005	41,000	40,864	41,241	44,276	49,726	54,088	57,596	57,522	59,474	60,050
7. Gross Domestic Product ($m)	15,746	18,598	21,321	24,424	28,968	35,480	43,148	49,934	52,896	55,386	58,941	65,351	58,087	59,204
8. Provincial Personal Income ($m)	9,127	11,064	12,787	14,573	17,262	20,545	24,688	30,763	34,692	35,451	36,796	40,523	42,220	43,799
9. Provincial Population (000)	1,755.7	1,814.4	1,885.0	1,955.9	2,024.4	2,105.6	2,203.6	2,288.9	2,331.7	2,338.0	2,339.2	2,359.1	2,370.5	2,388.7
10. Gross General Expenditure ($m) (Provincial Government)	2,427.0	3,057.2	3,772.8	4,214.7	4,881.3	6,881.5	7,035.0	8,933.2	12,360.8	12,280.1	12,256.3	13,592.6	14,419.7	13,969.7

APPENDIX B
Financial and Enrolment Data

Province *Saskatchewan*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	51,675	62,530	71,251	77,693	85,203	90,985	97,234	111,088	123,878	130,919	136,747	144,117	148,183	148,090
b) Interprovincial Transfer Grants														
i) Transfers in	(610)	(682)	(1,035)	(1,390)	(1,729)	(1,406)	(1,370)	(1,790)	(2,192)	(2,241)	(2,244)	(2,650)	(2,506)	(2,582)
ii) Transfers out	0	0	0	22	27	42	72	83	97	111	148	181	206	309
c) Net Total Operating Grants	51,065	61,848	70,216	76,325	83,501	89,621	95,936	109,381	121,783	128,789	134,651	141,648	145,881	145,817
2. Provincial Student Aid ($000)	2,495	3,088	3,401	3,775	4,828	4,342	4,885	4,885	6,573	8,041	8,344	10,174	13,825	13,769
3. Fees														
a) Tuition	7,384	7,833	10,017	10,326	10,779	10,834	12,254	13,555	16,595	22,797	25,879	26,117	27,470	29,421
b) Miscellaneous	65	79	174	97	113	97	109	82	573	735	478	489	554	600
Total ($000)	7,449	7,912	10,191	10,423	10,892	10,931	12,363	13,637	17,168	23,532	26,357	26,606	28,024	30,021
4. Total Operating Income ($000)	63,639	77,214	86,300	94,248	102,894	110,093	115,857	133,345	158,323	164,739	171,171	186,056	189,086	178,869
5. Total Operating Expenditure ($000)	64,983	76,427	86,166	95,345	104,671	110,051	116,848	132,100	159,362	168,669	169,935	177,275	189,310	180,421
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	13,306	14,134	14,519	14,760	14,344	13,768	14,024	15,066	16,539	18,441	18,974	19,022	19,843	19,734
ii) FTE of Part-Time	3,930	4,087	4,206	3,908	3,828	3,898	4,140	4,479	3,348	2,300	2,280	2,240	2,265	1,946
Total	17,236	18,221	18,725	18,668	18,172	17,666	18,164	19,545	19,887	20,741	21,254	21,272	22,108	21,680
b) Interprovincial Transfers														
i) Transfers in	(81)	(85)	(87)	(91)	(89)	(92)	(94)	(96)	(98)	(100)	(104)	(105)	(102)	(100)
ii) Transfers out	0	0	0	4	5	6	18	17	16	14	18	20	21	30
c) Net Total Enrolment	17,155	18,136	18,638	18,581	18,088	17,580	18,088	19,466	19,805	20,655	21,168	21,187	22,027	21,610
7. Gross Domestic Product ($m)	6,069	6,907	7,859	8,130	9,259	10,468	12,400	14,339	14,760	15,235	16,390	17,436	17,144	17,109
8. Provincial Personal Income ($m)	4,473	5,521	6,005	6,110	6,943	7,734	8,581	11,069	12,054	12,231	12,913	13,904	15,087	15,337
9. Provincial Population (000)	902.3	916.7	929.6	940.7	947.0	955.5	964.1	973.9	984.4	995.8	1,006.0	1,009.8	1,012.5	1,013.5
10. Gross General Expenditure ($m) (Provincial Government)	1,071.6	1,315.3	1,566.6	1,815.1	1,941.1	2,267.5	2,618.2	3,016.9	3,585.7	3,830.0	4,233.9	4,901.8	4,954.3	4,842.3

APPENDIX B
Financial and Enrolment Data

Province *Manitoba*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	58,729	69,907	80,976	90,675	91,020	102,037	102,745	117,673	138,644	154,293	157,349	163,839	169,673	178,528
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	(21)	(21)	(34)	(44)
ii) Transfers out	132	153	220	303	381	345	316	434	568	576	576	643	617	691
c) Net Total Operating Grants	58,861	70,060	81,196	90,978	91,401	102,382	103,061	118,107	139,212	154,869	157,904	164,461	170,276	179,175
2. Provincial Student Aid ($000)	6,469	6,930	6,436	4,828	4,626	4,959	5,252	6,399	7,237	6,950	7,123	7,370	7,473	8,858
3. Fees														
a) Tuition	9,320	9,538	10,355	10,626	12,149	12,617	13,765	16,377	18,508	22,548	24,421	25,625	26,831	29,890
b) Miscellaneous	26	23	27	31	33	38	40	0	0	0	0	0	0	0
Total ($000)	9,346	9,561	10,382	10,657	12,182	12,655	13,805	16,377	18,508	22,548	24,421	25,625	26,831	29,890
4. Total Operating Income ($000)	68,697	83,089	93,894	104,197	105,835	116,247	125,457	140,616	163,310	181,901	189,172	197,358	207,569	227,213
5. Total Operating Expenditure ($000)	71,202	82,830	93,880	103,307	105,215	113,790	125,530	139,541	163,562	181,810	190,604	196,706	207,669	228,158
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	17,431	18,080	17,426	17,194	16,273	15,582	15,760	16,964	18,953	20,314	20,211	19,531	19,206	18,881
ii) FTE of Part-Time	5,238	5,133	6,072	6,269	5,870	5,855	7,122	6,338	6,988	7,400	7,441	7,524	7,644	7,427
Total	22,669	23,213	23,498	23,463	22,143	21,437	22,882	23,302	25,941	27,714	27,652	27,055	26,850	26,308
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	(3)	(3)	(4)	(4)
ii) Transfers out	17	19	20	22	22	23	24	28	24	30	32	29	30	31
c) Net Total Enrolment	22,686	23,232	23,518	23,485	22,165	21,460	22,906	23,330	25,965	27,744	27,681	27,061	26,876	26,335
7. Gross Domestic Product ($m)	6,123	6,915	7,861	8,303	9,208	10,319	11,188	13,160	14,014	14,911	16,520	17,661	18,442	19,508
8. Provincial Personal Income ($m)	4,921	5,719	6,295	6,903	7,703	8,411	9,209	11,251	12,495	13,192	14,629	15,470	16,230	17,349
9. Provincial Population (000)	1,009.8	1,018.2	1,024.4	1,030.2	1,027.8	1,023.0	1,023.4	1,029.4	1,040.8	1,050.9	1,060.6	1,068.0	1,074.6	1,084.1
10. Gross General Expenditure ($m) (Provincial Government)	1,153.8	1,412.6	1,616.3	1,912.9	1,846.1	2,106.1	2,395.8	2,937.9	3,456.8	4,032.5	4,171.5	4,641.6	5,128.6	5,266.9

APPENDIX B
Financial and Enrolment Data

Province *Ontario*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	468,434	542,196	621,553	674,671	709,036	740,257	792,428	870,941	990,826	1,049,846	1,119,184	1,181,724	1,294,823	1,386,971
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	(9)	(34)	(136)	(152)	(163)	(190)	(234)	(233)	(279)	(284)	(325)	(354)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Operating Grants	468,434	542,196	621,544	674,637	708,900	740,105	792,265	870,751	990,592	1,049,613	1,118,905	1,181,440	1,294,498	1,386,617
2. Provincial Student Aid ($000)	31,330	40,494	45,353	54,388	46,091	46,870	49,197	49,207	58,555	60,129	61,549	66,407	78,195	89,507
3. Fees														
a) Tuition	105,297	114,837	115,828	132,217	128,103	137,012	161,321	193,660	238,883	266,980	283,716	298,679	313,399	326,894
b) Miscellaneous	4,452	6,321	6,870	7,743	8,143	9,074	10,359	11,346	14,831	16,603	17,312	20,245	22,399	21,154
Total ($000)	109,749	121,158	122,698	139,960	136,246	146,086	171,680	205,006	253,714	283,583	301,028	318,924	335,798	348,048
4. Total Operating Income ($000)	609,930	691,309	779,417	844,770	892,420	936,809	1,005,23[illegible]	1,127,506	1,304,990	1,413,056	1,474,884	1,567,034	1,685,226	1,819,929
5. Total Operating Expenditure ($000)	617,604	693,457	772,423	839,365	882,417	928,014	1,007,067	1,133,676	1,291,181	1,394,096	1,469,353	1,576,861	1,681,342	1,797,961
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	140,452	150,202	154,259	149,264	144,263	144,445	149,836	157,820	165,908	173,545	177,341	177,530	180,286	186,906
ii) FTE of Part-Time	33,693	35,924	36,119	34,614	32,892	34,361	35,598	36,775	39,597	36,382	38,710	39,285	39,718	40,264
Total	174,145	186,126	190,378	183,878	177,155	178,806	185,434	194,595	205,505	209,927	216,051	216,815	220,004	227,170
b) Interprovincial Transfers														
i) Transfers in	0	0	(2)	(11)	(16)	(22)	(22)	(22)	(25)	(24)	(29)	(28)	(28)	(29)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Enrolment	174,145	186,126	190,377	183,867	177,139	178,784	185,412	194,573	205,480	209,903	216,022	216,787	219,976	227,141
7. Gross Domestic Product ($m)	61,599	68,164	78,188	84,662	92,414	104,363	114,994	131,831	137,310	151,945	171,499	183,561	201,228	223,694
8. Provincial Personal Income ($m)	48,011	55,167	62,556	68,596	75,832	84,607	94,411	110,003	122,443	131,947	146,193	156,293	168,661	187,544
9. Provincial Population (000)	8,124.9	8,228.8	8,314.6	8,407.9	8,475.4	8,539.8	8,599.7	8,663.8	8,761.2	8,859.8	8,969.2	9,072.2	9,201.2	9,431.1
10. Gross General Expenditure ($m) (Provincial Government)	9,896.1	11,760.3	12,855.7	14,129.3	15,377.3	16,806.3	18,420.3	21,175.4	24,291.9	26,537.4	28,694.4	33,260.3	34,794.3	37,986.2

APPENDIX B

Financial and Enrolment Data

Province *Quebec*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	355,269	459,184	515,610	602,063	680,837	776,183	910,850	998,877	1,007,759	1,020,353	1,016,802	1,101,805	1,159,785	1,289,160
b) Interprovincial Transfer Grants														
i) Transfers in	(189)	(249)	(294)	(342)	(381)	(470)	(630)	(762)	(861)	(1,065)	(1,109)	(1,328)	(1,634)	(2,134)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Operating Grants	355,080	458,935	515,316	601,721	680,456	775,713	910,220	998,115	1,006,898	1,019,288	1,015,693	1,100,477	1,158,151	1,287,026
2. Provincial Student Aid ($000)	20,843	25,308	29,651	39,776	38,762	49,449	59,161	70,264	84,166	102,211	124,173	137,332	128,288	122,057
3. Fees														
a) Tuition	44,295	47,954	50,970	55,061	58,432	63,132	67,148	75,443	78,785	81,836	85,587	96,170	96,675	99,734
b) Miscellaneous	1,907	1,920	1,791	1,999	2,135	2,192	2,384	2,410	2,740	2,891	6,117	6,816	5,575	5,716
Total ($000)	46,202	49,874	52,761	57,060	60,567	65,324	69,532	77,853	81,525	84,727	91,704	102,986	102,250	105,449
4. Total Operating Income ($000)	423,215	535,174	599,591	698,834	781,661	862,591	1,025,424	1,133,353	1,170,735	1,194,284	1,249,525	1,327,490	1,400,954	1,518,916
5. Total Operating Expenditure ($000)	418,720	507,250	577,536	687,155	784,046	823,546	1,039,033	1,155,013	1,158,021	1,194,319	1,282,789	1,363,442	1,436,157	1,534,345
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	97,331	101,484	101,787	107,364	114,061	112,581	115,748	121,956	130,069	136,274	138,486	141,784	143,777	146,009
ii) FTE of Part-Time	18,856	20,899	24,626	27,943	32,120	33,873	37,699	39,736	40,238	42,266	42,565	43,738	43,367	43,525
Total	116,187	122,383	126,413	135,307	146,181	146,454	153,447	161,692	170,307	178,540	181,051	185,522	187,144	189,534
b) Interprovincial Transfers														
i) Transfers in	(45)	(55)	(66)	(71)	(68)	(78)	(82)	(89)	(92)	(113)	(112)	(123)	(143)	(175)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Enrolment	116,142	122,328	126,347	135,236	146,113	146,376	153,365	161,603	170,215	178,427	180,939	185,399	187,001	189,359
7. Gross Domestic Product ($m)	36,342	40,944	47,967	52,211	58,122	64,939	72,220	81,513	86,228	92,274	100,991	107,944	117,219	131,014
8. Provincial Personal Income ($m)	29,757	34,789	40,407	45,066	49,831	55,825	63,473	73,009	79,999	83,950	91,186	97,598	103,543	113,079
9. Provincial Population (000)	6,155.6	6,211.5	6,263.0	6,285.6	6,316.2	6,359.9	6,412.9	6,450.3	6,465.1	6,480.5	6,502.5	6,528.0	6,568.4	6,640.8
10. Gross General Expenditure ($m) (Provincial Government)	7,883.8	9,685.5	11,388.2	12,813.4	14,520.3	16,378.4	19,379.9	22,357.6	25,062.3	27,414.2	29,594.3	31,570.9	33,104.7	35,732.3

APPENDIX B
Financial and Enrolment Data

Province *Quebec Colleges (Public and Private)*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	54,982	69,849	79,759	90,773	104,104	103,997	119,956	141,039	146,894	162,415	140,173	149,080	157,229	171,317
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Operating Grants	54,982	69,849	79,759	90,773	104,104	103,997	119,956	141,039	146,894	162,415	140,173	149,080	157,229	171,317
2. Provincial Student Aid ($000)	3,631	4,085	4,959	5,728	6,919	7,596	9,521	11,376	13,701	17,355	22,303	22,526	19,416	18,828
3. Fees														
a) Tuition	1,646	2,085	2,586	3,050	2,770	2,787	3,174	3,326	3,868	4,463	5,205	4,491	5,147	5,800
b) Miscellaneous	1,907	1,920	1,791	1,999	2,135	2,192	2,384	2,410	0	0	3,082	3,517	2,187	2,503
Total ($000)	3,553	4,005	4,377	5,049	4,905	4,979	5,558	5,736	3,868	4,463	8,287	8,008	7,334	8,303
4. Total Operating Income ($000)	56,322	71,546	82,005	93,822	106,400	108,561	125,238	146,528	153,230	169,344	176,134	169,824	162,354	178,873
5. Total Operating Expenditure ($000)	56,056	71,207	81,259	93,527	106,944	108,530	125,366	147,310	152,566	168,939	163,678	169,451	161,541	176,843
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	30,348	29,298	29,276	30,878	33,580	28,143	29,273	33,101	34,441	35,523	36,377	35,516	35,842	36,286
ii) FTE of Part-Time	0	0	0	0	0	0	0	0	0	0	697	1,042	914	904
Total	30,348	29,298	29,276	30,878	33,580	28,143	29,273	33,101	34,441	35,523	37,074	36,558	36,756	37,190
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
c) Net Total Enrolment	30,348	29,298	29,276	30,878	33,580	28,143	29,273	33,101	34,441	35,523	37,074	36,558	36,756	37,190

APPENDIX B

Financial and Enrolment Data

Province *New Brunswick*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	35,067	41,561	46,336	51,393	55,921	60,743	65,352	71,954	81,471	85,743	91,557	96,370	100,880	107,439
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) Transfers out	1,676	1,903	2,228	1,888	2,447	2,404	3,035	3,600	3,790	4,027	3,573	4,933	6,598	8,584
c) Net Total Operating Grants	36,743	43,464	48,564	53,281	58,368	63,147	68,387	75,554	85,261	89,770	95,130	101,303	107,478	116,023
2. Provincial Student Aid ($000)	2,343	2,208	2,317	2,552	2,607	3,083	4,304	5,732	8,981	7,357	8,745	7,728	7,586	8,928
3. Fees														
a) Tuition	7,957	9,252	8,974	9,162	9,151	9,780	10,685	13,347	16,812	19,300	21,456	23,399	25,584	27,310
b) Miscellaneous	242	120	67	73	50	33	32	90	91	100	61	6	7	7
Total ($000)	8,199	9,372	9,041	9,235	9,201	9,813	10,717	13,437	16,903	19,400	21,517	23,405	25,591	27,317
4. Total Operating Income ($000)	46,534	55,228	60,974	60,396	62,093	74,030	80,476	90,751	103,730	111,698	117,462	123,809	130,535	140,629
5. Total Operating Expenditure ($000)	44,102	53,346	55,910	59,728	50,210	72,167	83,416	91,857	101,413	111,352	117,999	126,695	132,495	147,288
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	10,608	11,166	11,001	10,959	10,822	10,770	11,252	12,042	13,153	14,155	14,444	14,879	14,892	15,162
ii) FTE of Part-Time	2,580	2,998	2,745	2,389	2,203	2,182	2,330	2,849	2,884	3,015	2,697	1,922	2,055	2,109
Total	13,188	14,164	13,746	13,348	13,025	12,952	13,582	14,891	16,037	17,170	17,141	16,801	16,947	17,271
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii) Transfers out	302	310	351	297	351	328	333	298	271	356	346	385	397	441
c) Net Total Enrolment	13,490	14,474	14,097	13,645	13,376	13,280	13,915	15,189	16,308	17,526	17,487	17,186	17,344	17,712
7. Gross Domestic Product ($m)	2,836	3,112	3,652	3,962	4,459	5,385	5,019	5,953	6,527	7,493	8,375	9,007	9,990	10,935
8. Provincial Personal Income ($m)	2,555	3,010	3,462	3,789	4,189	4,630	5,139	5,928	6,711	7,261	7,983	8,594	9,221	9,976
9. Provincial Population (000)	660.7	673.8	681.7	686.9	690.2	693.9	695.7	695.3	700.5	705.8	709.5	710.5	710.8	714.3
10. Gross General Expenditure ($m) (Provincial Government)	843.3	1,021.1	1,116.8	1,225.5	1,350.9	1,474.8	1,687.0	1,959.0	2,392.2	2,534.1	2,727.3	2,917.7	3,082.5	3,373.2

Notes:

1. Mount Allison University's fiscal period for items 3 to 5 was 10 months in 1976-77.
2. Universite de Moncton and St. Thomas University had ten month fiscal periods in 1977-78 for items 3 to 5.
3. University of New Brunswick had a ten month fiscal period in 1978-79 for items 3 to 5.
4. Fund and enrolment transfers related to the Regional Funding Arrangement involving New Brunswick, Nova Scotia and P.E.I. are presented on a net basis.

APPENDIX B
Financial and Enrolment Data

Province *Nova Scotia*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	50,855	63,698	72,354	79,129	86,054	90,317	101,106	114,294	126,508	135,329	143,346	151,492	157,218	166,167
b) Interprovincial Transfer Grants														
i) Transfers in	(1,779)	(1,974)	(2,187)	(2,559)	(3,218)	(3,652)	(4,298)	(4,851)	(5,586)	(5,774)	(5,664)	(6,618)	(7,552)	(8,273)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	445	1,706	2,767
c) Net Total Operating Grants	49,076	61,724	70,167	76,570	82,836	86,665	96,808	109,443	120,922	129,555	137,682	145,319	151,372	160,661
2. Provincial Student Aid ($000)	3,691	3,831	3,190	2,865	3,583	4,128	5,868	7,501	5,661	5,759	7,175	7,302	6,727	9,517
3. Fees														
a) Tuition	12,601	13,342	13,169	15,458	16,102	16,749	19,171	23,850	29,013	34,400	37,210	41,110	42,656	45,486
b) Miscellaneous	338	299	325	336	254	421	272	286	552	620	574	614	690	776
Total ($000)	12,939	13,641	13,494	15,794	16,356	17,170	19,443	24,136	29,565	35,020	37,784	41,724	43,346	46,262
4. Total Operating Income ($000)	66,999	82,956	85,258	95,053	108,372	113,800	129,739	147,578	167,332	184,247	189,661	202,102	210,029	224,122
5. Total Operating Expenditure ($000)	65,617	82,868	81,414	93,065	105,844	114,378	131,834	151,955	165,667	184,313	190,840	204,933	214,438	225,632
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	17,519	18,518	18,741	18,798	18,362	18,097	18,778	19,131	20,730	22,134	22,781	23,283	23,310	23,977
ii) FTE of Part-Time	3,081	3,658	3,437	3,828	4,079	3,949	4,195	3,995	4,097	4,198	4,109	3,634	3,733	3,754
Total	20,600	22,176	22,178	22,626	22,441	22,046	22,973	23,126	24,827	26,332	26,890	26,917	27,043	27,731
b) Interprovincial Transfers														
i) Transfers in	(314)	(305)	(327)	(598)	(652)	(605)	(669)	(600)	(577)	(650)	(665)	(680)	(743)	(719)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	16	32
c) Net Total Enrolment	20,286	21,871	21,851	22,028	21,789	21,441	22,304	22,526	24,250	25,682	26,225	26,237	26,316	27,044
7. Gross Domestic Product ($m)	3,496	3,894	4,521	4,916	5,569	6,093	6,292	7,345	8,462	9,629	10,701	11,934	12,949	13,890
8. Provincial Personal Income ($m)	3,374	3,889	4,374	4,875	5,479	6,073	6,640	7,627	8,675	9,407	10,317	11,563	12,263	13,258
9. Provincial Population (000)	816.7	826.5	832.2	835.8	840.2	843.7	846.9	849.0	854.6	862.0	868.9	872.2	876.3	881.9
10. Gross General Expenditure ($m) (Provincial Government)	911.8	1,117.5	1,237.1	1,452.1	1,655.5	1,751.2	2,041.9	2,598.0	2,729.8	2,943.1	3,238.3	3,390.6	3,486.1	3,739.0

Notes:

1. Dalhousie University's fiscal period was ten months in 1976-77 for items 3 to 5.
2. The fiscal period for six institutions was ten months in 1977-78 for items 3 to 5.
3. Fund and enrolment transfers related to the Regional Funding Arrangement involving New Brunswick, Nova Scotia and P.E.I. are presented on a net basis.

APPENDIX B

Financial and Enrolment Data

Province *Prince Edward Island*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	4,371	5,008	5,803	6,196	6,673	7,263	7,737	8,511	9,524	10,213	10,587	12,492	16,795	20,779
b) Interprovincial Transfer Grants														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	(862)	(3,304)	(5,361)
ii) Transfers out	413	523	540	1,355	1,500	2,083	2,302	2,431	3,091	3,252	3,680	3,874	4,393	4,605
c) Net Total Operating Grants	4,784	5,531	6,343	7,551	8,173	9,346	10,039	10,942	12,615	13,465	14,267	15,504	17,884	20,023
2. Provincial Student Aid ($000)	576	637	453	446	464	530	610	833	1,350	1,041	1,398	1,549	1,421	1,247
3. Fees														
a) Tuition	1,058	1,095	1,156	1,170	1,252	1,341	1,393	1,607	2,116	2,377	2,480	2,729	3,341	3,488
b) Miscellaneous	43	47	41	43	36	0	60	60	91	100	58	64	99	93
Total ($000)	1,101	1,142	1,197	1,213	1,288	1,341	1,453	1,667	2,207	2,477	2,538	2,793	3,440	3,581
4. Total Operating Income ($000)	5,575	6,228	6,775	6,790	8,502	9,155	9,299	10,306	12,004	12,688	13,709	15,636	20,445	24,624
5. Total Operating Expenditure ($000)	5,905	6,809	6,880	6,020	7,818	8,396	9,070	10,413	11,922	12,580	13,743	15,388	21,012	24,994
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	1,397	1,463	1,478	1,533	1,390	1,332	1,321	1,390	1,596	1,676	1,720	1,768	1,837	2,030
ii) FTE of Part-Time	514	603	587	558	516	481	487	502	483	529	514	324	305	335
Total	1,911	2,066	2,065	2,091	1,906	1,813	1,808	1,892	2,079	2,205	2,234	2,092	2,142	2,365
b) Interprovincial Transfers														
i) Transfers in	0	0	0	0	0	0	0	0	0	0	0	0	(31)	(63)
ii) Transfers out	71	70	68	401	400	388	458	430	438	448	473	460	535	521
c) Net Total Enrolment	1,982	2,136	2,133	2,492	2,306	2,201	2,266	2,322	2,517	2,653	2,707	2,552	2,646	2,823
7. Gross Domestic Product ($m)	424	461	571	602	682	786	846	1,009	1,051	1,165	1,297	1,320	1,491	1,582
8. Provincial Personal Income ($m)	430	479	573	622	725	800	878	1,033	1,129	1,221	1,355	1,414	1,585	1,667
9. Provincial Population (000)	116.6	118.0	119.0	120.5	121.6	122.5	122.4	122.5	123.2	124.6	125.8	126.4	126.7	128.5
10. Gross General Expenditure ($m) (Provincial Government)	165.4	204.8	211.7	261.6	273.9	301.9	344.0	368.3	421.6	433.4	460.7	505.7	533.3	584.8

Notes:

1. Ten month fiscal period in 1977-78 for items 3 to 5.
2. Fund and enrolment transfers related to the Regional Funding Arrangement involving New Brunswick, Nova Scotia and P.E.I. are presented on a net basis.

APPENDIX B

Financial and Enrolment Data

Province *Newfoundland*

	1974-75	1975-76	1976-77	1977-78	1978-79	1979-80	1980-81	1981-82	1982-83	1983-84	1984-85	1985-86	1986-87	1987-88
1. Provincial Operating Grants ($000)														
a) Provincial Institutional Grants	26,363	33,210	37,837	43,645	46,985	52,456	56,229	63,583	69,777	73,211	74,810	80,128	88,179	94,685
b) Interprovincial Transfer Grants														
i) Transfers in	(121)	(202)	(287)	(342)	(348)	(365)	(409)	(409)	(420)	(420)	(454)	(484)	(509)	(515)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	56	212	346
c) Net Total Operating Grants	26,242	33,008	37,550	43,303	46,637	52,091	55,820	63,174	69,357	72,791	74,356	79,700	87,882	94,516
2. Provincial Student Aid ($000)	2,179	4,174	4,962	5,002	3,630	4,350	5,189	4,801	7,994	6,149	3,167	4,155	6,926	6,308
3. Fees														
a) Tuition	3,936	4,419	5,138	5,560	5,238	5,531	6,448	7,420	9,852	9,597	11,223	13,226	14,672	15,386
b) Miscellaneous	44	46	51	104	105	116	123	182	235	238	271	312	436	483
Total ($000)	3,980	4,465	5,189	5,664	5,343	5,647	6,571	7,602	10,087	9,835	11,494	13,538	15,108	15,869
4. Total Operating Income ($000)	32,819	42,815	49,256	59,581	58,205	63,007	69,542	73,641	83,471	85,693	88,670	95,954	107,405	111,390
5. Total Operating Expenditure ($000)	31,335	41,723	47,203	57,581	57,602	62,436	68,038	73,263	83,462	85,792	88,383	96,216	106,582	113,458
6. Enrolment														
a) Provincial Institutions														
i) Full-Time	7,095	7,364	7,817	8,078	7,267	7,328	7,959	8,925	9,006	8,162	9,361	10,552	11,271	11,366
ii) FTE of Part-Time	1,442	1,321	1,241	1,314	1,266	1,366	1,902	1,916	1,067	1,223	1,309	1,276	1,323	1,339
Total	8,537	8,685	9,058	9,392	8,533	8,724	9,861	10,841	10,073	9,385	10,670	11,828	12,594	12,705
b) Interprovincial Transfers														
i) Transfers in	(14)	(20)	(26)	(29)	(31)	(33)	(40)	(37)	(38)	(38)	(39)	(40)	(40)	(40)
ii) Transfers out	0	0	0	0	0	0	0	0	0	0	0	0	3	5
c) Net Total Enrolment	8,523	8,665	9,032	9,363	8,502	8,691	9,821	10,804	10,035	9,347	10,631	11,788	12,557	12,670
7. Gross Domestic Product ($m)	1,943	2,228	2,647	2,997	3,223	3,907	4,095	4,643	5,059	5,485	5,947	6,368	6,754	7,415
8. Provincial Personal Income ($m)	1,920	2,297	2,605	2,945	3,201	3,618	3,930	4,497	5,045	5,465	5,761	6,269	6,640	7,267
9. Provincial Population (000)	546.4	554.8	559.0	561.3	563.3	564.6	567.2	566.0	569.9	571.9	571.1	568.7	567.5	568.8
10. Gross General Expenditure ($m) (Provincial Government)	795.5	991.1	1,079.5	1,112.2	1,472.8	1,524.6	1,641.1	1,701.2	1,973.4	2,233.5	2,264.6	2,467.2	2,653.9	2,851.7

Notes on Appendix B

British Columbia

Institutions included:

University of British Columbia, University of Victoria, Simon Fraser University, Notre Dame (1974-75 and 1975-76 only), university level courses of the Open Learning Institute (commencing in 1980-81) and the university transfer component of 10 colleges in 1974-75, 14 colleges from 1975-76 to 1980-81, and 15 colleges since 1981-82.

The method of determining dollar amounts for university transfer students from college totals from 1979-80 forward is based on the financial reporting system for colleges used since 1979-80. As restated figures are not available, dollar amounts prior to 1979-80 remain as previously reported.

Alberta

Institutions included:

University of Alberta, University of Calgary, University of Lethbridge, Athabasca University, the university transfer portion of Grande Prairie Regional College, Keyano College, Lakeland College, Medicine Hat College, Mount Royal College and Red Deer College, and 3 private colleges - Camrose Lutheran College, Canadian Union College and Concordia College.

Saskatchewan

Institutions included:

University of Regina, University of Saskatchewan, Campion College, Luther College, St. Thomas More College, Saskatchewan Indian Federated College and the degree credit portion of the following affiliated colleges: Lutheran Theological Seminary, Western Christian College, Canadian Theological College, St. Peter's College, College of Emmanual and St. Chad, St. Joseph's College, St. Andrew's College, and Athol Murray College of Notre Dame.

Interprovincial transfers:

Interprovincial grants from British Columbia, Alberta and Manitoba for Veterinary Medicine training at the University of Saskatchewan are transferred from those provinces through the Government of Saskatchewan to the institution separately from its normal provincial operating grants. For the

purpose of this study, these grants are included under "Provincial Institutional Grants". 50% of the cost of training Veterinary Medicine interprovincial transfer students from British Columbia, Alberta and Manitoba are covered by the province where the students originated and the other 50% is covered by the Government of Saskatchewan. Consequently, only 50% of the total Veterinary Medicine students supported by other provinces are accounted for as "Transfers in".

Manitoba

Institutions included:

University of Manitoba (St. Paul's, St. John's and St. Andrews), St. Boniface College, University of Winnipeg and Brandon University.

Ontario

Institutions included:

Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University (Huntington, Thorneloe, Sudbury, Algoma, Hearst, Nipissing), McMaster University (McMaster Divinity), University of Ottawa (St. Paul), Queen's University (Queen's Theological), University of Toronto (St. Michael's, Regis, Trinity, Victoria, Knox, Wycliffe, St. Augustine's), Trent University, University of Waterloo (Conrad Grebel, St. Paul's, Renison, St. Jerome's), University of Western Ontario (Brescia, Huron, King's, St. Peter's Seminary), Wilfrid Laurier University (Waterloo Lutheran Seminary), University of Windsor, York University, Ontario Institute for Studies in Education, Collège Dominicain, Ontario Teacher Education College, and the university-level portion of Ryerson Polytechnical Institute.

Interprovincial transfers:

Interprovincial grants from Alberta, Saskatchewan, Manitoba, New Brunswick and Prince Edward Island for Optometry training at the University of Waterloo are transferred from those provinces through the Government of Ontario to the institution through normal provincial operating grants. For the purpose of this study, these grants are included under "Provincial Institutional Grants". 50% of the cost of training interprovincial transfer students from Alberta, Manitoba, New Brunswick and Prince Edward Island is covered by the province where the students originated and the other 50% is covered by the Government of Ontario. Consequently, only 50% of the total Optometry students supported by other provinces are accounted for as "Transfers in".

Quebec

Institutions included:

Universities - Université Laval, Université de Montréal, Hautes Etudes Commerciales, Ecole Polytechnique, Université de Sherbrooke, Université du Québec, McGill University, Bishop's University, Concordia University, and the final year of the university transfer program of the CEGEPs and private colleges.

New Brunswick

Institutions included:

Mount Allison University, St. Thomas University, Université de Moncton, University of New Brunswick.

Nova Scotia

Institutions included:

Acadia University, Nova Scotia College of Art and Design, Dalhousie University, Mount Saint Vincent University, Université Ste-Anne, Technical University of Nova Scotia, St. Mary's University, St. Francis Xavier University, University College of Cape Breton, University of King's College, Atlantic School of Theology, Nova Scotia Teachers' College, Nova Scotia Agricultural College.

Prince Edward Island

Institutions included:

University of Prince Edward Island, Atlantic Veterinary College (commencing in 1985-86).

Newfoundland

Institution included:

Memorial University of Newfoundland.